

Fig. 1

A	B	C	D	E	F	G	H	I	J	K	L	M
2												
3												
4	(1)	-	1	A	1	-	M	88	(3)	AL 1	-	AX 88
5	(1)	-	2	A	91	-	M	178	(4)	BA 1	-	BR 88
6	(1)	-	3	A	181	-	M	268	(5)	BS 1	-	CP 88
7	(1)	-	4	A	271	-	M	358	(6)	CQ 1	-	DE 88
8	(1)	-	5	A	361	-	M	448	(7)	DF 1	-	DR 88
9	(1)	-	6	A	451	-	M	538	(8)	DS 1	-	EG 88
10		(2)			0	1	-	AI 88				
11									(1)-1	financial management		
12	★	★	★	★					★	★		
13	yr.	mo.	da.	summary	*	bank	post office	cash	checking			balance
14				carryover								*
15					1	*						(1)
16						*						(1)
17					2	*						(1)
18						*						(1)
19					3	*						(1)
20						*						(1)
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22						*						(1)
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85						*						(1)
86						*						(1)
87						*						(1)
88						*						*
					total	*	(2)	(3)	(4)	(5)	(6)	*

Fig. 2

10	P	Q	R	S	T	U	W	X	Y	Z	AA	AB	AD	AE	AF	AG	AH	AI
2	★ purchase				(2) purchase and sales management										★ sales			
3		product code	customer code						product code	customer code			product code	customer code				
4	mo.	da.	●	●	quantity	amount		0	0 consumption tax	purchase	sales		mo.	da.	●	●	quantity	amount
5	carryover	***	***	*****		0			1	1	1		carryover	***	***	*****	0	
6									2	2	2							
7									3	3	3							
8									4	4	4							
9									5	5	5							
10									6	6	6							
11									7	7	7							
12									8	8	8							
13									9	9	9							
14									10	10	10							
15									11	11	11							
16									12	12	12							
17									13	13	13							
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20									16	16	16							
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84									80	80	80							
85									81	81	81							
86									82	82	82							
87									83	83	83							
88									84	84	84							

(1)

(2)

Fig. 3

1AI	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
2	merchandise management											
3	carryover		purchase		sales		balance(merchandise profit)		inventory on book			
4	quantity	amount	5	quantity	amount	quantity	amount	quantity	amount	@	amount	
5	consumption tax	0	
6				1	(1)	(2)	(3)	(4)	(5)	(6)		(7)
7				2								
8				3								
9				4								
10				5								
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85				80								
86				81								
87												
88	(8)	(9)		total	(10)	(11)	(12)	(13)	(14)	(15)		(16)

Fig. 4

IBA	BB	BC	BE	BF	BH	BI	BK	BL	BN	BO	BQ	BR
2												
3	①											
4	1	②			85		169		253		337	
5	2				86		170		254		338	
6	3				87		171		255		339	
7	4				88		172		256		340	
8	5				89		173		257		341	
9	6				90		174		258		342	
10	7				91		175		259		343	
11	8				92		176		260		344	
12	9				93		177		261		345	
13	10				94		178		262		346	
14	11				95		179		263		347	
15	12				96		180		264		348	
16	13				97		181		265		349	
17	14				98		182		266		350	
18	15				99		183		267		351	
19	16				100		184		268		352	
20	17				101		185		269		353	
21	18				102		186		270		354	
22	19				103		187		271		355	
23	20				104		188		272		356	
24	21				105		189		273		357	
25	22				106		190		274		358	
26	23				107		191		275		359	
27	24				108		192		276		360	
28	25				109		193		277		361	
29	26				110		194		278		362	
30	27				111		195		279		363	
31	28				112		196		280		364	
32	29				113		197		281		365	
33	30				114		198		282		366	
34	31				115		199		283		367	
35	32				116		200		284		368	
36	33				117		201		285		369	
37	34				118		202		286		370	
38	35				119		203		287		371	
39	36				120		204		288		372	
40	37				121		205		289		373	
41	38				122		206		290		374	
42	39				123		207		291		375	
43	40				124		208		292		376	
44	41				125		209		293		377	
45	42				126		210		294		378	
46	43				127		211		295		379	
47	44				128		212		296		380	
48	45				129		213		297		381	
49	46				130		214		298		382	
50	47				131		215		299		383	
51	48				132		216		300		384	
52	49				133		217		301		385	
53	50				134		218		302		386	
54	51				135		219		303		387	
55	52				136		220		304		388	
56	53				137		221		305		389	
57	54				138		222		306		390	
58	55				139		223		307		391	
59	56				140		224		308		392	
60	57				141		225		309		393	
61	58				142		226		310		394	
62	59				143		227		311		395	
63	60				144		228		312		396	
64	61				145		229		313		397	
65	62				146		230		314		398	
66	63				147		231		315		399	
67	64				148		232		316		400	
68	65				149		233		317		401	
69	66				150		234		318		402	
70	67				151		235		319		403	
71	68				152		236		320		404	
72	69				153		237		321		405	
73	70				154		238		322		406	
74	71				155		239		323		407	
75	72				156		240		324		408	
76	73				157		241		325		409	
77	74				158		242		326		410	
78	75				159		243		327		411	
79	76				160		244		328		412	
80	77				161		245		329		413	
81	78				162		246		330		414	
82	79				163		247		331		415	
83	80				164		248		332		416	
84	81				165		249		333		417	
85	82				166		250		334		418	
86	83				167		251		335			
87	84				168		252		336		subtotal	(8)
88	total	(3)			subtotal	(4)	subtotal	(5)	subtotal	(6)	subtotal	(7)
											total	(9)

Fig. 5

1BS	BT	BW	BZ	CA	5	CI	CL	CN	CP
2	balance management		expense management		5	bill management			
3						★	★		
4						bill payable	issued	bill receivable	accepted
5	account receivable	1	interest	21					
6			transportation cost						
7	account payable	2		22					
8									
9	debt	3	newspaper	23					
10									
11	loan	4	stationery	24					
12									
13	owner's credit	5	communication	25					
14									
15	deposit money	6	telephone bill	26					
16									
17	bill receivable	7	insurance	27					
18									
19	bill payable	8	tax	28					
20									
21	advance	9	salary	29					
22									
23	capital subscription	10	welfare	30					
24									
25		11	business trip	31					
26			entertainment						
27		12	expense	32					
28									
29		13	car	33					
30									
31		14	oil	34					
32									
33		15	sundry	35					
34									
35		16	bad debt	36					
36									
37		17	discount	37					
38									
39		18		38					
40									
41	balance item reserved	11~18		39					
42									
43	expense item reserved	38~43		40					
44									
45				41					
46									
47				42					
48									
49				43					
50	total balance	51	total expense	53					
51	last-term balance	52	today's balance	54					
52									
53					100	A+B+C+D			
54									
55					data	0			
56									
57									
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82									
83									
84									
85									
86									
87	bill receivable accepted			123					
88	bill payable issued			124					

term-end of this month	
101	A
102	B
103	C
104	D
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notice

input numeral here according to No. 8 at the time of merging (be sure to delete at the beginning of)

Fig. 6

Fig. 7

Fig. 8

1DS	DT	DU	DW	(8)	DY	DZ	EA	EC	EE	F	EG
business analysis											
4	①	profit ratio of capital	<u>current income (yearly)</u> <u>capital</u>	upper 8	middle 5	lower 3	DR56 DR55				summary
5	2	assessed percentage of classification of assets to total assets	<u>capital asset</u> <u>total capital</u>	20	40	90	DL51 DR57				◆This table reveals cumulative numerals. not yearly ones.
6	3	net worth ratio	<u>net worth</u> <u>total capital</u>	80	35	20	DD31+DD42 EC8				◆Therefore, it is proper to see at the end of the year.
7	④	fixed assets ratio	<u>capital asset</u> <u>net worth</u>	50	180	250	EC7 EC10				◆The ratio criteria are not absolute. Set your criteria.
8	⑤	liquid ratio	<u>floating asset</u> <u>floating debt</u>	200	70	40	@SUM(DL35..DL44) DR57-DR55				
9	6	ratio of operating profit to net sales	<u>operating profit</u> <u>net sales</u>	7	5	3	DI16 DJ9				
10	7	ratio of declared profit to net sales	<u>declared profit</u> <u>net sales</u>	6	4	2	DR23 DJ9				
11	8	ratio of current income to net sales	<u>current income</u> <u>net sales</u>	4	2	1	DR23 DJ9				
12	9	turnover of total capital	<u>net sales (yearly)</u> <u>total capital</u>	2.5	1.8	1.2	DI9 DR57				
13	⑩	sales growth rate	<u>current net sales</u> <u>previous net sales</u>	1.05	1	0.8	DI9 additional entry				
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79											
80	①		upper middle lower		upper middle lower		upper middle lower		upper middle lower		upper middle lower
81	profit ratio of capital		○		○		○		○		○
82	④		○		○		○		○		○
83	fixed ratio		○		○		○		○		○
84	⑤										
85	current ratio		○		○		○		○		○
86	⑩										
87	sales growth rate		○		○		○		○		○
88											

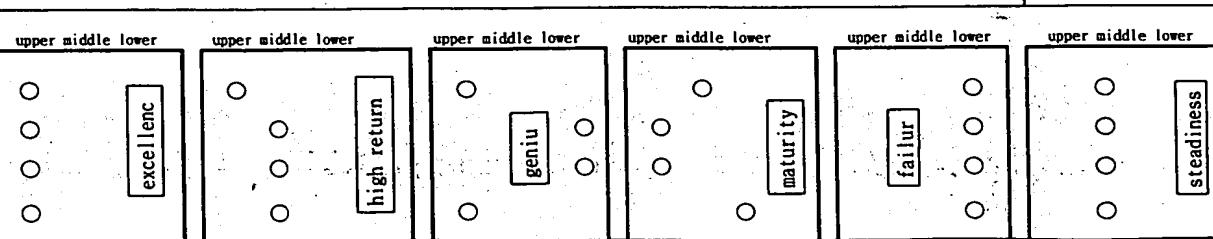


Fig. 9(a)

1A	B	C	D	E	FG	H	I	J	K	L	M
2											
set range for printing and spreading											
3	(1)	-	1	A	1 - M	88	(3)	AL 1 - AX	88		
4	(1)	-	2	A	91 - M	178	(4)	BA 1 - BR	88		
5	(1)	-	3	A	181 - M	268	(5)	BS 1 - CP	88		
6	(1)	-	4	A	271 - M	358	(6)	CQ 1 - DE	88		
7	(1)	-	5	A	361 - M	448	(7)	DF 1 - DR	88		
8	(1)	-	6	A	451 - M	538	(8)	DS 1 - EG	88		
9	(2)			O	1 - AI	88					
10											
11											
12	★	★	★	★	★	★	★	★	★	★	★
13	yr	mo.	da.	summary	*	bank	post office	cash	checking		balance
14	11	1	1	carryover		1,000,000	5,000,000	30,000,000	20,000,000		56,000,000
15					1 *						
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70					*						
71					*						
72					*						
73					*						
74					*						
75					*						
76					*						
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82					*						
83					*						
84					*						
85					*						
86					*						
87					*						
88					total	*	1,000,000	5,000,000	30,000,000	20,000,000	0 56,000,000

Fig. 9(b)

Fig. 10

Fig. 11

1AU	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
2												
(3) merchandise management												
3	carryover				purchase		sales		balance (merchandise profit)		inventory on book	
4	quantity	amount			quantity	amount	quantity	amount	quantity	amount	(a)	amount
5	...	0	consumption tax		0	...	90,000	...	1,000,000	...	910,000	...
6	20,000	10,000,000	notebook		1	2,000	1,000,000	0	0	22,000	-11,000,000	500
7	20,000	4,000,000	ruler		2	4,000	800,000	0	0	24,000	-4,800,000	200
8	75,000	6,000,000	ball-point pen		3	0	0	50,000	5,000,000	25,000	-1,000,000	80
9	50,000	20,000,000	paper holder		4	0	0	30,000	15,000,000	20,000	-5,000,000	400
10					5	0	0	0	0		90	8,000,000
11					6	0	0	0	0		65	
12					7	0	0	0	0		3	
13					8	0	0	0	0		36	
14					9	0	0	0	0		15	
15					10	0	0	0	0		60	
16					11	0	0	0	0		21	
17					12	0	0	0	0		80	
18					13	0	0	0	0		30	
19					14	0	0	0	0		170	
20					15	0	0	0	0			
21					16	0	0	0	0			
22					17	0	0	0	0		30	
23					18	0	0	0	0		40	
24					19	0	0	0	0		50	
25					20	0	0	0	0		20	
26					21	0	0	0	0		40	
27					22	0	0	0	0			
28					23	0	0	0	0		1.6	
29					24	0	0	0	0		3	
30					25	0	0	0	0		3.6	
31					26	0	0	0	0		4.3	
32					27	0	0	0	0		4.6	
33					28	0	0	0	0		4.6	
34					29	0	0	0	0		4.95	
35					30	0	0	0	0		2.5	
36					31	0	0	0	0		4.5	
37					32	0	0	0	0			
38					33	0	0	0	0		4.4	
39					34	0	0	0	0		2.15	
40					35	0	0	0	0		1.1	
41					36	0	0	0	0		5.9	
42					37	0	0	0	0		4.7	
43					38	0	0	0	0		12	
44					39	0	0	0	0		1.2	
45					40	0	0	0	0		180	
46					41	0	0	0	0		180	
47					42	0	0	0	0		150	
48					43	0	0	0	0		600	
49					44	0	0	0	0		750	
50					45	0	0	0	0		750	
51					46	0	0	0	0		32	
52					47	0	0	0	0		31	
53					48	0	0	0	0		1.7	
54					49	0	0	0	0		3	
55					50	0	0	0	0		6.5	
56					51	0	0	0	0		270	
57					52	0	0	0	0		300	
58					53	0	0	0	0		300	
59					54	0	0	0	0		15	
60					55	0	0	0	0		10	
61					56	0	0	0	0		10	
62					57	0	0	0	0		10	
63					58	0	0	0	0		2.7	
64					59	0	0	0	0		4.8	
65					60	0	0	0	0		4.8	
66					61	0	0	0	0		60	
67					62	0	0	0	0		150	
68					63	0	0	0	0			
69					64	0	0	0	0			
70					65	0	0	0	0			
71					66	0	0	0	0			
72					67	0	0	0	0			
73					68	0	0	0	0			
74					69	0	0	0	0			
75					70	0	0	0	0			
76					71	0	0	0	0			
77					72	0	0	0	0			
78					73	0	0	0	0			
79					74	0	0	0	0			
80					75	0	0	0	0			
81					76	0	0	0	0			
82					77	0	0	0	0			
83					78	0	0	0	0			
84					79	0	0	0	0			
85					80	0	0	0	0			
86					81	0	0	0	0			
87												
88	165,000	40,000,000			total	6,000	1,890,000	80,000	21,000,000	91,000	-20,890,000	25,800,000

Fig. 12

IBA	BB	BC	BE	BF	BH	BI	BK	BL	BN	BO	BQ	BR
2												
3	supplier	0	distributor	0	distributor	0	distributor	0	distributor	0	distributor	0
4	1	0	1	0	85	0	169	0	253	0	337	0
5	2	1050000	2	0	86	0	170	0	254	0	338	0
6	3	840000	3	0	87	0	171	0	255	0	339	0
7	4	0	4	0	88	0	172	0	256	0	340	0
8	5	0	5	5250000	89	0	173	0	257	0	341	0
9	6	0	6	0	90	0	174	0	258	0	342	0
10	7	0	7	15750000	91	0	175	0	259	0	343	0
11	8	0	8	0	92	0	176	0	260	0	344	0
12	9	0	9	0	93	0	177	0	261	0	345	0
13	10	0	10	0	94	0	178	0	262	0	346	0
14	11	0	11	0	95	0	179	0	263	0	347	0
15	12	0	12	0	96	0	180	0	264	0	348	0
16	13	0	13	0	97	0	181	0	265	0	349	0
17	14	0	14	0	98	0	182	0	266	0	350	0
18	15	0	15	0	99	0	183	0	267	0	351	0
19	16	0	16	0	100	0	184	0	268	0	352	0
20	17	0	17	0	101	0	185	0	269	0	353	0
21	18	0	18	0	102	0	186	0	270	0	354	0
22	19	0	19	0	103	0	187	0	271	0	355	0
23	20	0	20	0	104	0	188	0	272	0	356	0
24	21	0	21	0	105	0	189	0	273	0	357	0
25	22	0	22	0	106	0	190	0	274	0	358	0
26	23	0	23	0	107	0	191	0	275	0	359	0
27	24	0	24	0	108	0	192	0	276	0	360	0
28	25	0	25	0	109	0	193	0	277	0	361	0
29	26	0	26	0	110	0	194	0	278	0	362	0
30	27	0	27	0	111	0	195	0	279	0	363	0
31	28	0	28	0	112	0	196	0	280	0	364	0
32	29	0	29	0	113	0	197	0	281	0	365	0
33	30	0	30	0	114	0	198	0	282	0	366	0
34	31	0	31	0	115	0	199	0	283	0	367	0
35	32	0	32	0	116	0	200	0	284	0	368	0
36	33	0	33	0	117	0	201	0	285	0	369	0
37	34	0	34	0	118	0	202	0	286	0	370	0
38	35	0	35	0	119	0	203	0	287	0	371	0
39	36	0	36	0	120	0	204	0	288	0	372	0
40	37	0	37	0	121	0	205	0	289	0	373	0
41	38	0	38	0	122	0	206	0	290	0	374	0
42	39	0	39	0	123	0	207	0	291	0	375	0
43	40	0	40	0	124	0	208	0	292	0	376	0
44	41	0	41	0	125	0	209	0	293	0	377	0
45	42	0	42	0	126	0	210	0	294	0	378	0
46	43	0	43	0	127	0	211	0	295	0	379	0
47	44	0	44	0	128	0	212	0	296	0	380	0
48	45	0	45	0	129	0	213	0	297	0	381	0
49	46	0	46	0	130	0	214	0	298	0	382	0
50	47	0	47	0	131	0	215	0	299	0	383	0
51	48	0	48	0	132	0	216	0	300	0	384	0
52	49	0	49	0	133	0	217	0	301	0	385	0
53	50	0	50	0	134	0	218	0	302	0	386	0
54	51	0	51	0	135	0	219	0	303	0	387	0
55	52	0	52	0	136	0	220	0	304	0	388	0
56	53	0	53	0	137	0	221	0	305	0	389	0
57	54	0	54	0	138	0	222	0	306	0	390	0
58	55	0	55	0	139	0	223	0	307	0	391	0
59	56	0	56	0	140	0	224	0	308	0	392	0
60	57	0	57	0	141	0	225	0	309	0	393	0
61	58	0	58	0	142	0	226	0	310	0	394	0
62	59	0	59	0	143	0	227	0	311	0	395	0
63	60	0	60	0	144	0	228	0	312	0	396	0
64	61	0	61	0	145	0	229	0	313	0	397	0
65	62	0	62	0	146	0	230	0	314	0	398	0
66	63	0	63	0	147	0	231	0	315	0	399	0
67	64	0	64	0	148	0	232	0	316	0	400	0
68	65	0	65	0	149	0	233	0	317	0	401	0
69	66	0	66	0	150	0	234	0	318	0	402	0
70	67	0	67	0	151	0	235	0	319	0	403	0
71	68	0	68	0	152	0	236	0	320	0	404	0
72	69	0	69	0	153	0	237	0	321	0	405	0
73	70	0	70	0	154	0	238	0	322	0	406	0
74	71	0	71	0	155	0	239	0	323	0	407	0
75	72	0	72	0	156	0	240	0	324	0	408	0
76	73	0	73	0	157	0	241	0	325	0	409	0
77	74	0	74	0	158	0	242	0	326	0	410	0
78	75	0	75	0	159	0	243	0	327	0	411	0
79	76	0	76	0	160	0	244	0	328	0	412	0
80	77	0	77	0	161	0	245	0	329	0	413	0
81	78	0	78	0	162	0	246	0	330	0	414	0
82	79	0	79	0	163	0	247	0	331	0	415	0
83	80	0	80	0	164	0	248	0	332	0	416	0
84	81	0	81	0	165	0	249	0	333	0	417	0
85	82	0	82	0	166	0	250	0	334	0	418	0
86	83	0	83	0	167	0	251	0	335	0		
87	84	0	84	0	168	0	252	0	336	0		
88	total	18900000	(1)total	21000000	(2)total	0	(3)total	0	(4)total	0	(5)total	21000000

Fig. 13

189	BT	BW	BZ	CA	CI	CL	CN	CP
2		balance management	expense management		(5)		bill management	
3	account receivable	5,000,000	interest	0				
4	account payable	-2,000,000	lion cost	0				
5	debt	1,500,000	newspaper	0				
6	loan	-1,300,000	stationery	0				
7	owner's credit	0	communicatio	0				
8	deposit money	0	bill	0				
9	bill receivable	0	insurance	0				
10	bill payable	0	tax	0				
11	advance	0	salary	0				
12	capital subscription	0	welfare	0				
13		0	business tri	-150,000				
14		0	entertainment					
15		0	expense	-200,000				
16		0	car	0				
17		0	oil	0				
18		0	sundry	0				
19		0	bad debt	0				
20		0	discount	0				
21		0		0				
22				0				
23				0				
24				0				
25				0				
26				0				
27				0				
28				0				
29				0				
30				0				
31				0				
32				0				
33				0				
34				0				
35				0				
36				0				
37				0				
38				0				
39				0				
40				0				
41				0				
42				0				
43				0				
44				0				
45				0				
46				0				
47				0				
48				0				
49				0				
50	total balance	3,200,000	total expense	-350,000				
51	last-term balance	56,000,000	today's balance	58,850,000				
52								
53					58,850,000	A+B+C+D		
54								
55								
56								
57								
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82								
83								
84								
85								
86								
87	bill receivable accepted			2,500,000				
88	bill payable issued			3,000,000				

Fig. 14

Fig. 15

Fig. 16

IDS	DT	DU	DW	DY	DZ	EA	EC	EE	EF	EG
2				(8)						
3							business ratio analysis			
4	①	profit ratio of capital	<u>current income (yearly)</u> <u>capital</u>	upper 8	middle 5	lower 3	4,760,000 148,000,000		3	
5	2	assessed percentage of classification of assets to total assets	<u>capital asset</u> <u>total capital</u>	20	40	90	24,000,000 189,150,000		13	
6	3	net worth ratio	<u>net worth</u> <u>total capital</u>	80	35	20	148,000,000 189,150,000		78	
7	④	fixed assets ratio	<u>capital asset</u> <u>net worth</u>	50	180	250	24,000,000 148,000,000		16	
8	⑤	liquid ratio	<u>floating asset</u> <u>floating debt</u>	200	70	40	164,950,000 41,150,000		401	
9	6	ratio of operating profit to net sales	<u>operating profit</u> <u>net sales</u>	7	5	3	4,910,000 21,000,000		2	
10	7	ratio of declared profit to net sales	<u>declared profit</u> <u>net sales</u>	6	4	2	4,560,000 21,000,000		2	
11	8	ratio of current income to net sales	<u>current income</u> <u>net sales</u>	4	2	1	4,560,000 21,000,000		2	
12	9	turnover of total capital	<u>net sales (yearly)</u> <u>total capital</u>	2.5	1.8	1.2	21,000,000 189,150,000		0.11	
13	⑩	sales growth rate	<u>current net sales</u> <u>previous net sales</u>	1.05	1	0.8	21,000,000	error	upper	